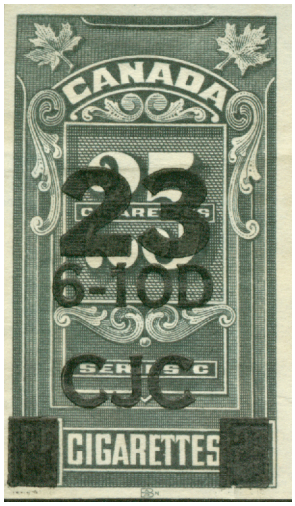
--- the 23 on 25 Cigarette Series “A” overprints - Tall Format - Budget of 1939 ---

When the wartime Budget of September 1939 increased the excise duty on *small cigarettes* from $ 4.00 to $ 5.00 per thousand the manufacturers, attempting to maintain a fixed price level on their brands, decreased their package sizes by one cigarette per pack of ten or major fraction thereof, and the pre-war twenty-five pack became twenty-three cigarettes retailing at 25¢ per package for sale *across Canada*, except in the Montreal area, which under their 1935 municipal sales tax of 2%, now sold the smaller twenty-two cigarette 25¢ package.

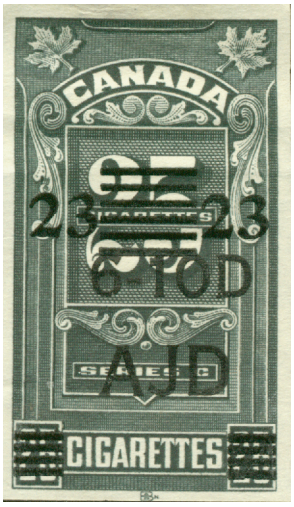
As an interim measure, “Imperial Tobacco” overprinted their *on-hand* sheets of the imperforate twenty-five cigarette *tall format* stamp in ***black ink*** with a *one-time overprint / cancellation* using a central 8 mm. *killer* Gothic **23**, plus 4 x 6 mm. *bottom corner killer* squares ■ and the dated cancellation as the company provisional **RC-438**.

At the same time BABN overprinted sheets of the imperforate *tall format* twenty-five cigarettes in ***black ink*** using six central 8 mm. horizontally stacked *killer bars*, with a 4 mm. Roman **23** at each side, plus four stacked 4 mm. horizontal *killer bars* in the bottom corners, as the BABN provisional **RC-471**.

Not included in the collection is **RC-335** - the companion BABN overprint - using the identical format - on the imperforate tall 25 cigarette Series “A” stamp - **WANTED!**



★**RC-438** - **23** on 25 cigarettes, imperf,
the Imperial 8 mm. Gothic overprint,
coded **6-10D / CJC** in September 1939



★**RC-471** - **23** on 25 cigarettes, imperf,
the BABN 4 mm. Roman overprint,
coded **6-10D / AJD** in October 1939

[RC-335†]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	---	---	---	---

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1926 - Series A \ 23 o.p. on 25 tall cigarettes],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
December 15th 2013, JBH